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### MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATIONS

CUSTOMS AND CENTRAL EXCISE

*New Delhi, the 4th March 1958*

**G.S.R. 98.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 43B, namely:—

### THE CUSTOMS AND EXCISE DUTIES DRAWBACK (TRAILERS) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Trailers) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “duty-paid materials” means—

(i) components, semi-manufactures and raw materials required for the manufacture of trailers, imported on payment of customs duty, into India or the State of Pondicherry; and

(ii) materials manufactured in India or the State of Pondicherry and on which Central excise duty has been paid;

(b) “goods” means trailers of the vehicular type manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid materials have been used;

(c) “refund” means drawback of import duty or rebate of central excise duty, on the duty-paid materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of refund.**—(1) The refund admissible under these rules on the shipment of the goods shall be the average customs and excise duty paid on the duty-paid materials used in the manufacture of the goods.

(2) Such rate of refund shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the customs and excise duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely, that the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund is being made under these rules;
- (ii) state the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 12.]

**G.S.R. 99.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs, Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

#### THE CUSTOMS AND EXCISE DUTIES DRAWBACK (BUS BODY) RULES, 1958

**1. Short title.**—These rules may be called the Customs and Excise Duties Drawback (Bus Body) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Acts" means the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944).
- (b) "goods" means bus body kits and components such as windows and seat frames, manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid material has been used.
- (c) "duty-paid material" means—
  - (i) foreign materials imported, on payment of customs duty, into India or the State of Pondicherry;
  - (ii) materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid.
- (d) "refund" means drawback of import duty on imported materials and rebate of Central Excise duty on indigenous materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules, a refund shall be allowed in respect of the duty-paid material used in the manufacture of the goods exported from India or the State of Pondicherry.

**4. Rate of refund.**—(1) The refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and Central Excise duty-paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty-paid on duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund is being made;
- (ii) state the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty-paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 13.]

**G.S.R. 100.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Crown Cork) Rules, 1957, the Central Government hereby makes the following rules, the same having been previously published as required under sub-section (3) of the said section 43B, namely:—

## THE CUSTOMS AND EXCISE DUTIES DRAWBACK (CROWN CORK) RULES, 1958

**1. Short title.**—These rules may be called the Customs and Excise Duties Drawback (Crown Cork) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "goods" means crown corks manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid material has been used,
- (b) "duty-paid material" means—
  - (i) chemicals, binders including albumen preservatives and tinplate, imported on payment of customs duty, into India or the State of Pondicherry;
  - (ii) tinplate manufactured in India or the State of Pondicherry from steel ingots on which Central Excise Duty has been paid.
- (c) "refund" means drawback of import duty on imported chemicals, binders including albumen preservatives and tinplate and rebate of Central Excise Duty on indigenous tinplate.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944), and of these rules and subject also to such of the provisions of the Central Excise Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty paid material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of refund.**—The rate of refund admissible under these rules shall be six rupees and forty naye Paise per one hundred gross of the goods shipped.

**5 Exporters declaration and documents.**—At the time of the shipment of the goods, the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878), is being made,
- (ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund, and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment

**6 Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the exporter prefers his claim for refund within six months from the date of entry for shipment, duly supported by evidence of compliance with the provisions of these rules

**7 Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty-paid thereon

**8 Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback

[No 14]

#### CUSTOMS

*New Delhi, the 4th March 1958*

**G.S.R. 101.**—In exercise of the powers conferred by sub section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878) as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder in respect of duty-paid imported components semi-manufactures and raw materials, used in the manufacture of trailers of the vehicular type when such trailers are manufactured in, and exported from, India or the State of Pondicherry

[No 80]

**G.S.R. 102.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign materials used in the manufacture of Bus-Bodies when such Bus-Bodies are manufactured in, and exported from India or the State of Pondicherry.

[No 81]

**G.S.R. 103.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No 9 Customs dated the 9th January 1958, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign tinplate, chemicals binders and preservatives used in the manufacture, in India or the State of Pondicherry of composition discs for crown corks, when such crown corks are exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port

[No 82]

S K BHATTACHARJEE, Dy Secy